

**Notice of Endangered Status for
Illinois State Conference of Operative
Plasterers and Cement Masons Retirement Plan**

This is to inform you that on March 29, 2012 the plan actuary certified to the U.S. Department of Treasury, and also to the plan sponsor, that the plan is in endangered status for the plan year beginning December 31, 2011. Federal law requires you receive this notice.

Endangered Status

A plan is considered to be in endangered status if it has funding or liquidity problems, or both. More specifically, the plan's actuary determined that this plan's projected funded percentage for the 2011 – 2012 plan year is less than 80%.

Funding Improvement Plan

Federal law requires pension plans in endangered status to adopt a funding improvement plan aimed at restoring the financial health of the plan. The law permits pension plans to improve the plan's funding by (1) increasing employer contribution rates only; (2) decreasing future benefit accruals only; or (3) a combination of both. A funding improvement plan was adopted for this plan on November 18, 2009 that required no change in contribution rates and plan of benefits that were in effect at that time.

Where to Get More Information

For more information about this notice, you may contact Ms. Sundown Kirchhoff at Quorum Consulting Group, 3101 Greenhead Drive, Suite A, Springfield, Illinois 62711 217-793-7200 ext. 106. You have a right to receive a copy of the funding improvement plan.

As required by law, this notice is being provided to the Pension Benefit Guaranty Corporation (PBGC) and the Secretary of the Department of Labor.